



# INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT:** 0745 Sidney Elem 42 Richland

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: \$2,195

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

### APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	158	693,872	300,917	392,955	
2007	152	760,027	291,112	468,915	0
2008					2,195

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 75,960

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

#### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,487

Per-student amount for FY 2007----- 3,085

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Sidney Elem 0745**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value	
Sidney Elem 0745							
	01	General Fund					
	280	Special Education - Local and State					
		1XXX	Instruction				
		1XX	Personal Services - Salaries			264282.24	253329.98
		2XX	Personal Services - Employee Benefits			22958.56	20147.37
910	Budget Amendment	2XX	Personal Services - Employee Benefits			.00	16000.00
		3XX	Purchased Professional and Technical Services			.00	246.00
		4XX	Purchased Property Services			450.90	.00
		5XX	Other Purchased Services			2700.66	4843.79
		6XX	Supplies and Materials			24983.86	13530.66
		810	Dues and Fees			.00	135.00
		8XX	Other Expenditures			100.00	.00
		21XX	Support Services - Students				
		1XX	Personal Services - Salaries			88471.18	92899.36
		2XX	Personal Services - Employee Benefits			13931.33	14468.35
910	Budget Amendment	2XX	Personal Services - Employee Benefits			.00	2510.00
		3XX	Purchased Professional and Technical Services			480.00	750.00
		5XX	Other Purchased Services			1858.13	2344.74
		6XX	Supplies and Materials			192.00	131.99
		810	Dues and Fees			.00	543.00
		8XX	Other Expenditures			663.00	.00
		27XX	Student Transportation Services				
910	Budget Amendment	2XX	Personal Services - Employee Benefits			.00	700.00
	10	Transportation Fund					
	280	Special Education - Local and State					
		27XX	Student Transportation Services				
		1XX	Personal Services - Salaries			12794.44	19090.54
		2XX	Personal Services - Employee Benefits			890.97	1547.14
		3XX	Purchased Professional and Technical Services			72.80	.00
		4XX	Purchased Property Services			.00	501.58
150		4XX	Purchased Property Services			.00	20011.04
		5XX	Other Purchased Services			440.00	848.16
		6XX	Supplies and Materials			6651.88	7108.32
	14	Retirement Fund					
	280	Special Education - Local and State					
		1XXX	Instruction				
		2XX	Personal Services - Employee Benefits			37682.79	36952.49
		21XX	Support Services - Students				
		2XX	Personal Services - Employee Benefits			12744.66	13507.16
		27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits			1762.22	2714.88
District/Coop Totals					494,111.62	524,861.55	

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**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Sidney Elem 0745**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Sidney H S 0746						
	01	General Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				1XX	Personal Services - Salaries	118094.34127189.31
				2XX	Personal Services - Employee Benefits	11524.4711885.54
912				2XX	Personal Services - Employee Benefits	.005000.00
				3XX	Purchased Professional and Technical Services	45.00.00
				5XX	Other Purchased Services	51.8547.17
				6XX	Supplies and Materials	4191.285760.20
			21XX	Support Services - Students		
				1XX	Personal Services - Salaries	30662.1733140.59
				2XX	Personal Services - Employee Benefits	3993.684155.64
912				2XX	Personal Services - Employee Benefits	.001290.00
				3XX	Purchased Professional and Technical Services	90.00.00
				5XX	Other Purchased Services	.00950.94
				6XX	Supplies and Materials	.0065.01
	10	Transportation Fund				
		280	Special Education - Local and State			
			27XX	Student Transportation Services		
				1XX	Personal Services - Salaries	5336.518327.74
				2XX	Personal Services - Employee Benefits	369.91674.92
				3XX	Purchased Professional and Technical Services	31.20.00
				4XX	Purchased Property Services	.00215.02
150				4XX	Purchased Property Services	.008576.15
				5XX	Other Purchased Services	220.00363.49
				6XX	Supplies and Materials	2881.192965.00
	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				2XX	Personal Services - Employee Benefits	16977.7618463.87
			21XX	Support Services - Students		
				2XX	Personal Services - Employee Benefits	4535.844931.34
			27XX	Student Transportation Services		
				2XX	Personal Services - Employee Benefits	755.201163.46
District/Coop Totals					199,760.40	235,165.39
Prime Applicant Totals					693,872.02	760,026.94